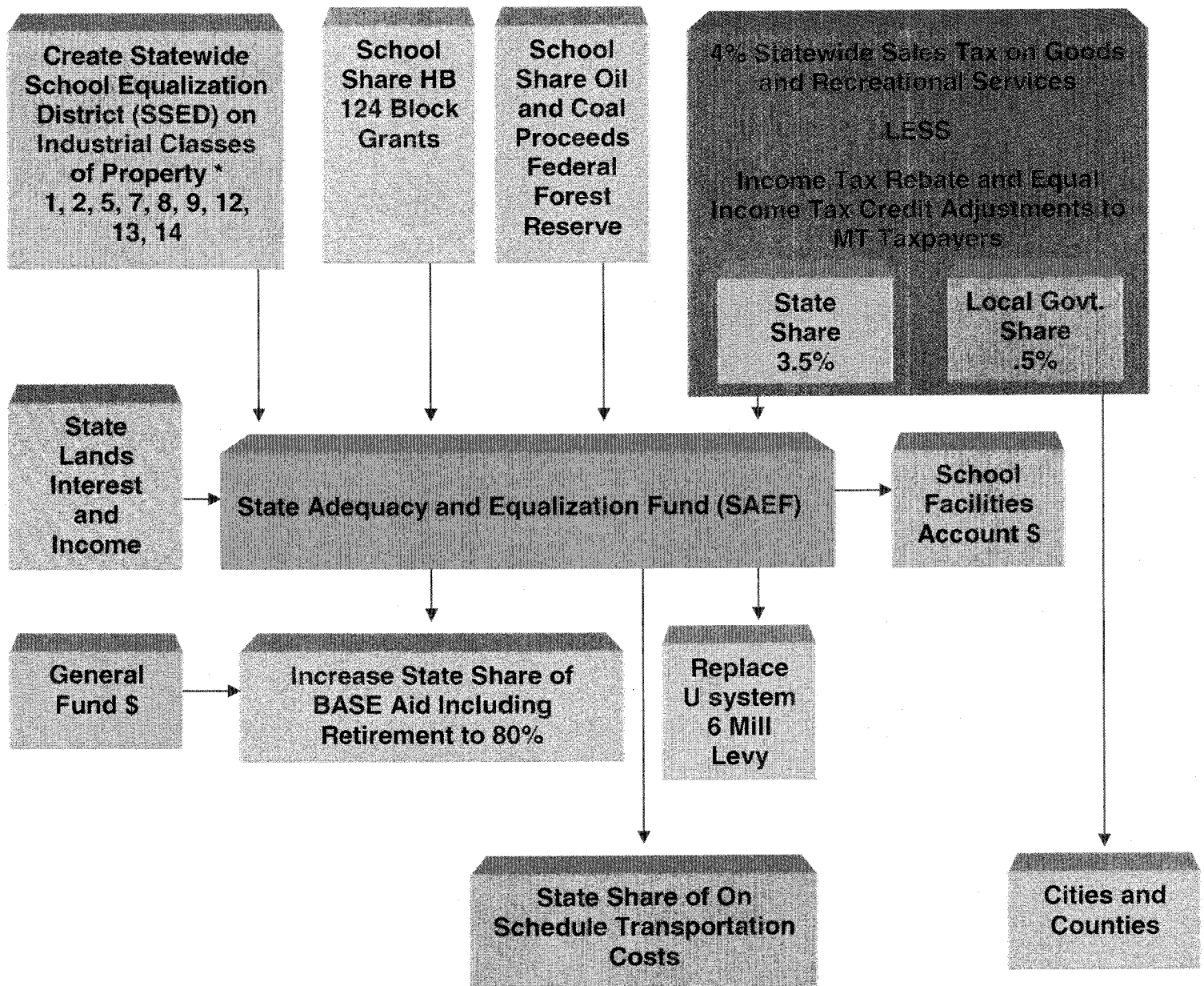


Senate Bills 554, 555 and 529

A New Method of School Funding Equalization

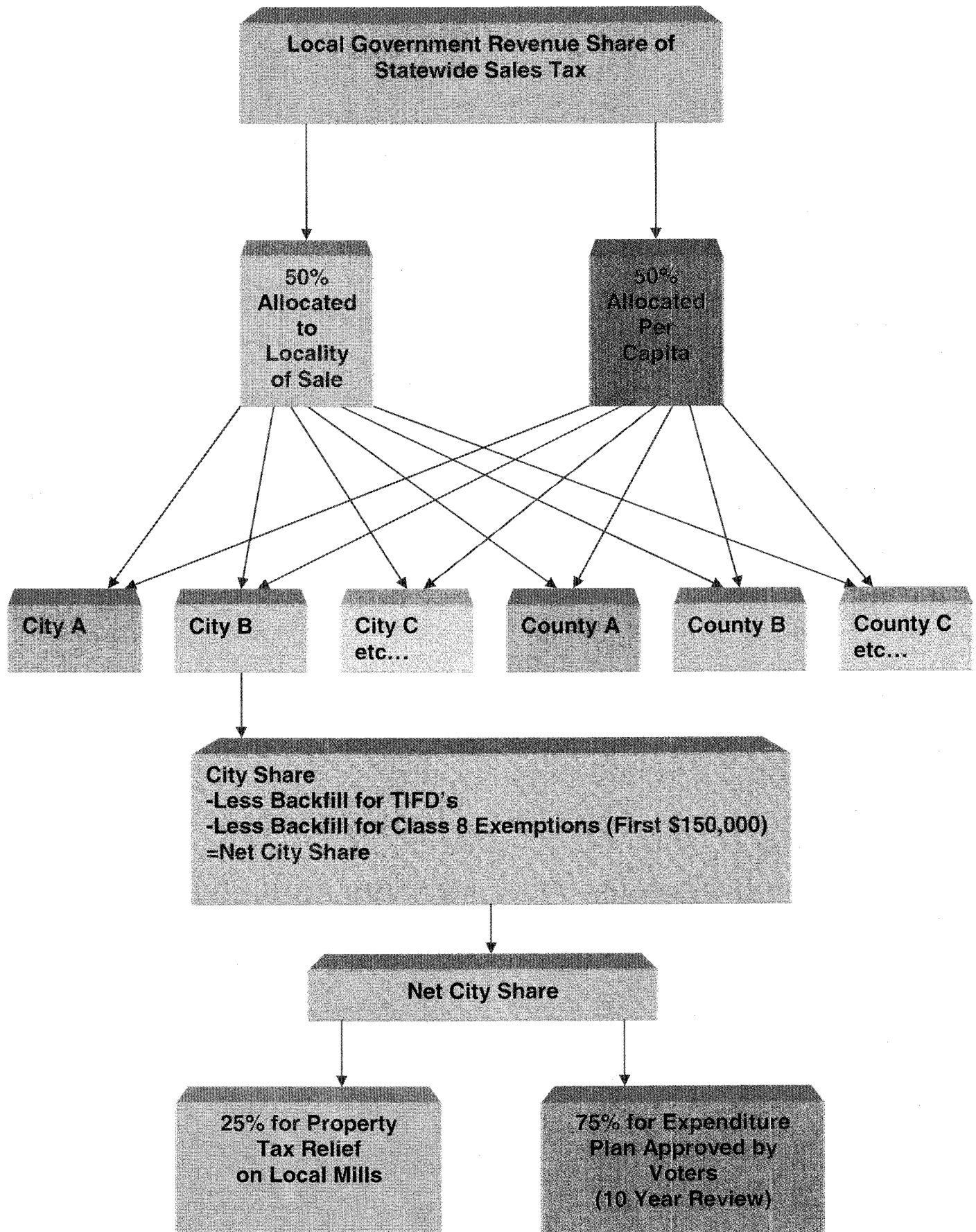
+ Property Tax Relief =
Tax Reform



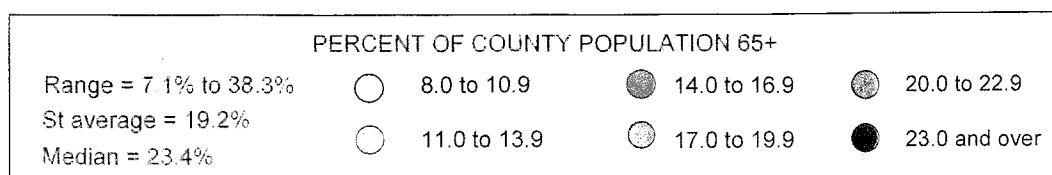
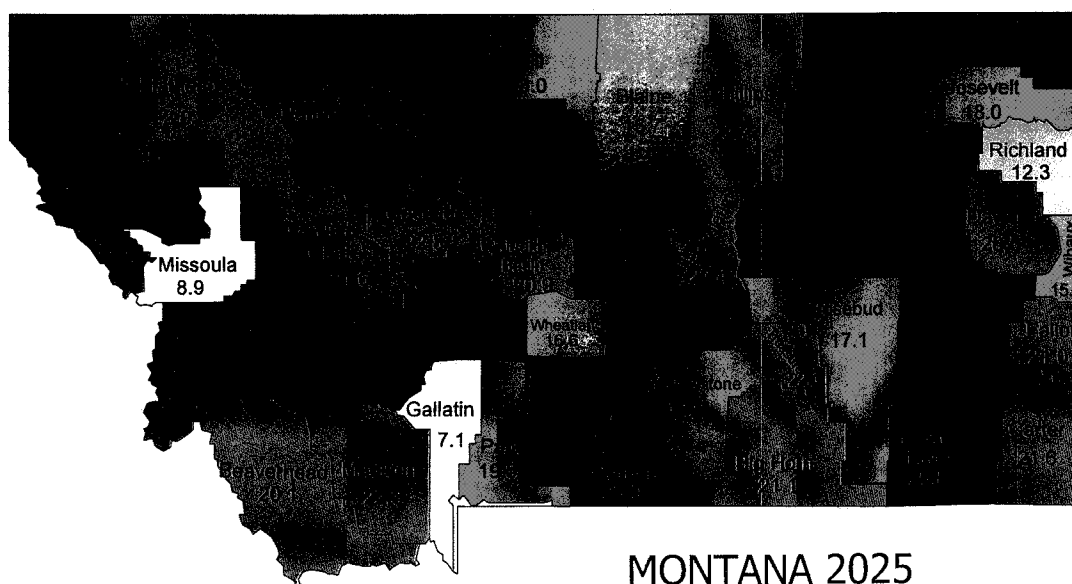
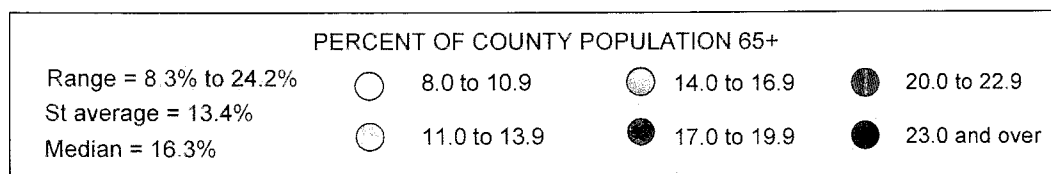
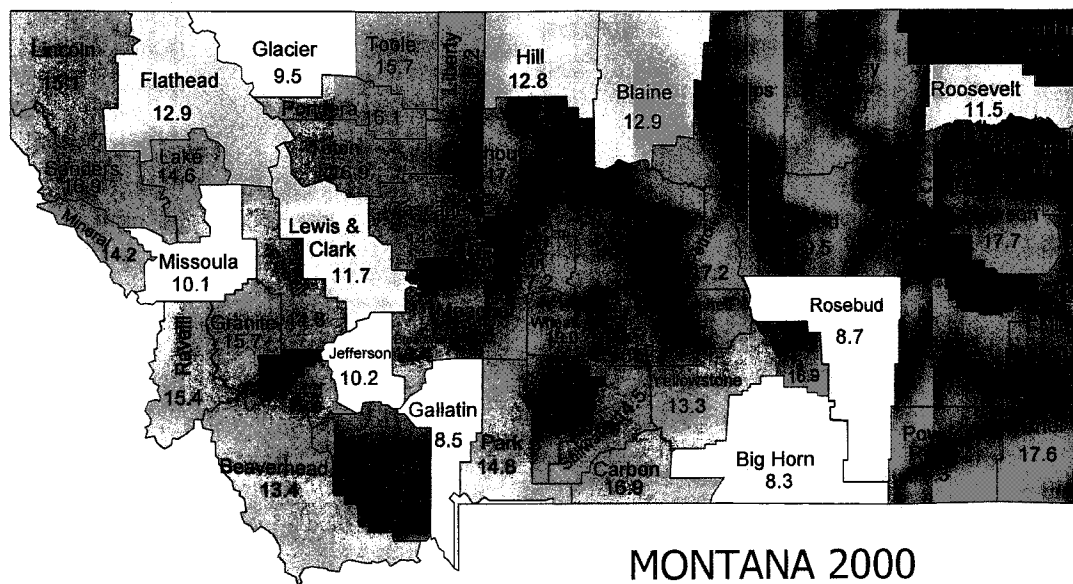
* Sales Tax contingent on Passage of Constitutional Amendment Prohibiting Statewide Property Tax on Exempted Property, i.e. Class 3-Ag lands, Class 4-Residential and Commercial Property, Class 10-Forest Lands, and the first \$150,000 in market value of Class 8.

** All figures are for FY 2010, full implementation.

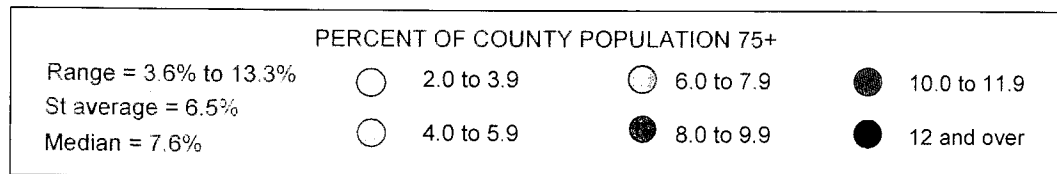
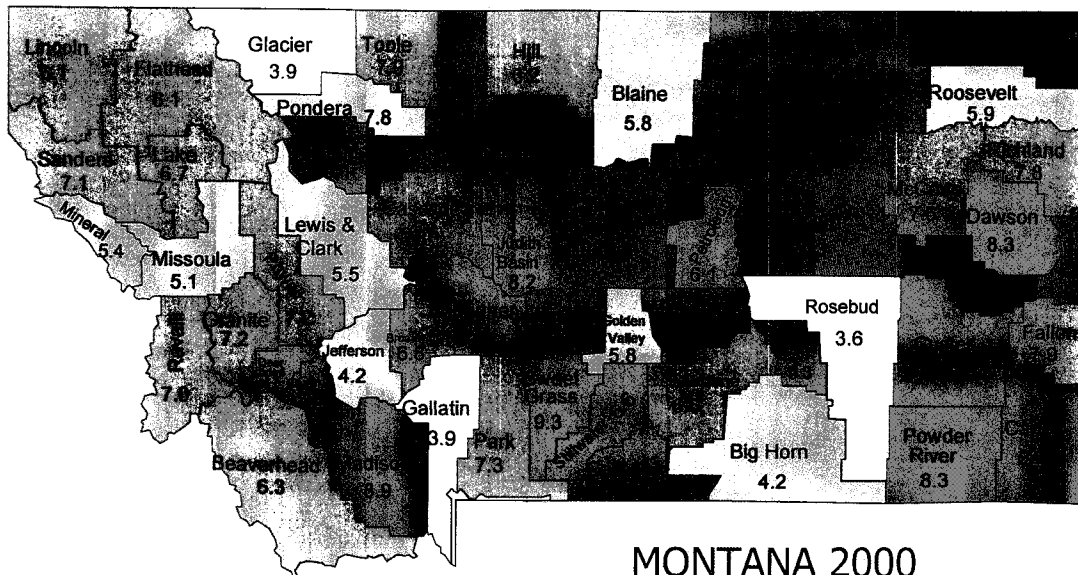
Senate Bills 554, 555 and 529



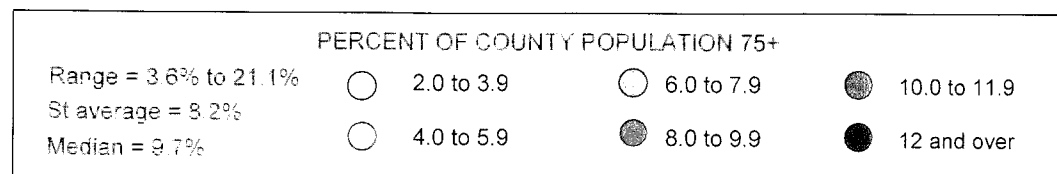
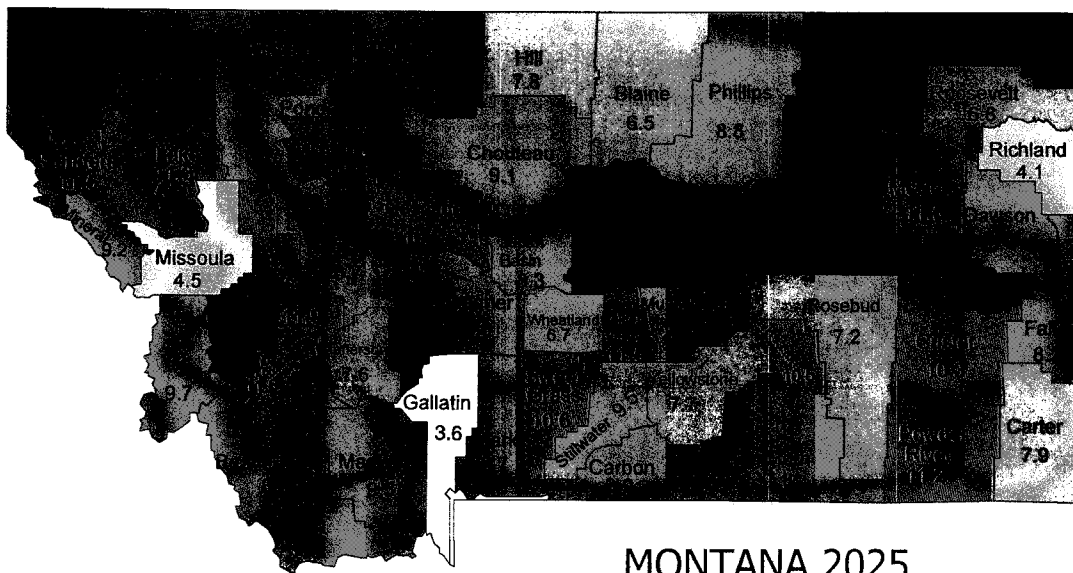
PERCENTAGE OF 65 YEARS OF AGE AND OLDER BY COUNTY



PERCENTAGE OF 75 YEARS OF AGE AND OLDER BY



COUNTY



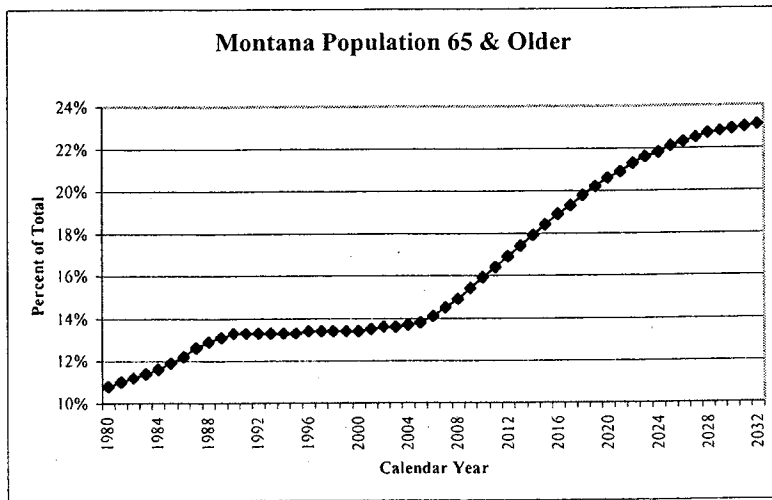
DP-1: Profile of General Demographic Characteristics: 2000
Data Set: Census 2000 State Legislative District Summary File (100-Percent)
Geographic Area: State Senate District 28, Montana

NOTE: For information on confidentiality protection, nonsampling error, definitions, and count corrections see
<http://factfinder.census.gov/home/en/datanotes/expsldh.html>.

Subject	Number	Percent
Total population	18,022	100.0
SEX AND AGE		
Male	8,463	47.0
Female	9,559	53.0
Under 5 years	1,030	5.7
5 to 9 years	1,218	6.8
10 to 14 years	1,237	6.9
15 to 19 years	1,124	6.2
20 to 24 years	805	4.5
25 to 34 years	1,877	10.4
35 to 44 years	2,608	14.5
45 to 54 years	2,572	14.3
55 to 59 years	995	5.5
60 to 64 years	841	4.7
65 to 74 years	1,737	9.6
75 to 84 years	1,343	7.5
85 years and over	635	3.5
Median age (years)	41.9	(X)
18 years and over	13,787	76.5
Male	6,308	35.0
Female	7,479	41.5
21 years and over	13,257	73.6
62 years and over	4,245	23.6
65 years and over	3,715	20.6
Male	1,473	8.2
Female	2,242	12.4
RACE		
One race	17,799	98.8
White	17,339	96.2
Black or African American	38	0.2
American Indian and Alaska Native	228	1.3
Asian	111	0.6
Asian Indian	6	0.0
Chinese	36	0.2
Filipino	2	0.0
Japanese	25	0.1
Korean	29	0.2
Vietnamese	4	0.0
Other Asian ¹	9	0.0
Native Hawaiian and Other Pacific Islander	2	0.0
Native Hawaiian	2	0.0
Guamanian or Chamorro	0	0.0
Samoan	0	0.0
Other Pacific Islander ²	0	0.0
Some other race	81	0.4
Two or more races	223	1.2
Race alone or in combination with one or more other races ³		
White	17,552	97.4
Black or African American	70	0.4
American Indian and Alaska Native	339	1.9
Asian	168	0.9
Native Hawaiian and Other Pacific Islander	6	0.0
Some other race	125	0.7
HISPANIC OR LATINO AND RACE		
Total population	18,022	100.0
Hispanic or Latino (of any race)	346	1.9

20.6

Figure 12



Starting in calendar 1991 through 2002, this trend waned with the percentage of residents in this age bracket remaining quite constant. From calendar 2002 to 2024 this trend is once again changing, showing a significant percentage of Montana's total population in the 65 and older age range. If these projections are correct, by calendar 2025 one out of every five Montanan's will be at least 65 years old.

The primary cause of this rising population change is the maturing of the baby-boomer generation, born

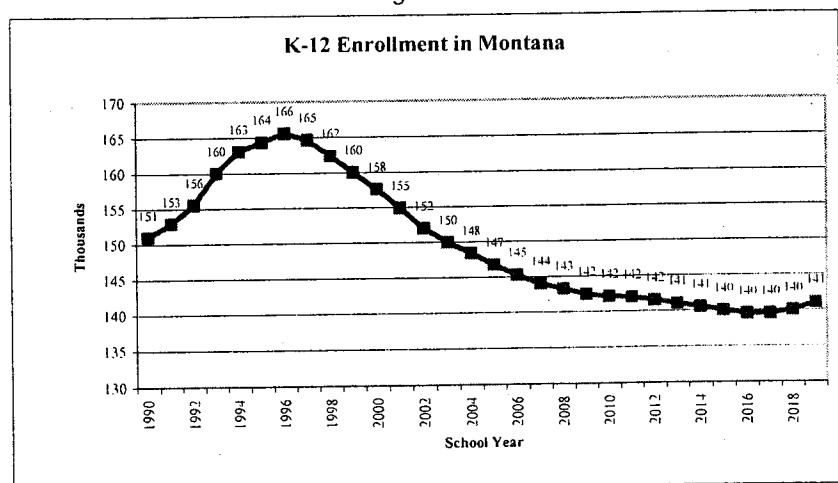
between 1946 and 1965. Montana, like other state and local governments, will need to address the issues relative to changing demographics. As Montana's population ages, issues relative to an economy that will be required to support these changes and the implications for medical and long-term care costs must be addressed.

With a growing elderly population, the legislature will need to address how the working-age population can support a significantly older population. In addition to the associated costs of caring for the elderly, the level of income these individuals have and ultimately how much they will pay in taxes could have a substantial impact on state government finances. Given the expected dramatic changes in the age structure of our population, it is imperative the legislature begin thinking about these issues and how they may be addressed in the future.

School Enrollment

In addition to our aging population, Montana has experienced a significant change in enrollment in our elementary and secondary public schools. As shown in Figure 13, Montana's total enrollment was in excess of 165,000 children in school year 1996. From this time forward, total enrollment is expected to decline to about 140,000 students by school year 2015. Beyond 2015, enrollment is estimated to increase, but at a fairly moderate rate. The significance of this change is the costs associated with funding our current public school system. Under current law, state expenditures for public schools are primarily driven by the enrollment in each district. If enrollment declines, then the

Figure 13



Question 1. Please rank your priorities for spending or returning \$250 million in one-time surplus tax collections. Results are totals of proposals ranked as 1, 2, or 3 by respondents.

Catch up deferred maintenance on K-12 school buildings	217
Property tax rebate	149
Catch up deferred maintenance on university buildings	114
Deposit in under-funded public employee pension plans	109
Income tax rebate	106
Clean coal research and development	82
Expand our colleges of technology	56
Extra highway funding	44

Question 2. Are you in favor of a sales tax for tax relief? Yes 63.3% No 36.7%

Retired	Yes for sales tax	59.6%	No for sales tax	40.4%
Not Retired	Yes for sales tax	68.6%	No for sales tax	31.4%

Question 3. If a sales tax were adopted, what tax would you like reduced or eliminated?

Property Tax	61%	Income Tax	35%	Other	4%
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Question 4. Do you support these economic development proposals?

Bio-diesel Refining Industry	Yes	83%
Clean Coal Synfuels Industry	Yes	86%
Coal-fired Power Plants	Yes	66%

Question 5. Ranking for top three issues of importance

Health Care Costs	163
Good Jobs	133
K-12 Education Funding	126
High Property Taxes	121
Family Values	92
Business Climate	91
High Income Taxes	64
Environment	60
College Tuition	35
Access to Public Lands	32
Welfare	29
Privacy in the Digital Age	27
College Funding	27
Gun Control	26

Need a voter registration card or an Absentee Ballot request form?

Contact me: 406-534-3345 or jeff@jeffessmann.com



SENATOR JEFF ESSMANN
SENATE DISTRICT 28

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2101 GRAND AVE. #5
BILLINGS, MT 59102
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EMAIL: jeff@jeffessmann.com

Reasons for Disparities in Mill Levies

There are two types of reasons for disparities in school district mill levies: differences in spending and differences in district revenue capacities.

Spending Differences

BASE spending levels are a fixed amount per district plus an amount per student. Thus, BASE spending per student is higher for smaller districts. Districts may have general fund spending up to 20% more than their BASE amount, and in a few cases can exceed this cap. Districts also vary in their spending on student transportation, debt service, and other non-general fund expenses. Spending differences are not addressed in this report.

Revenue Capacity Differences

Schools receive revenue from property taxes and from other sources, collectively called non-levy revenue. District revenue capacities differ in two ways. The taxable value of property per student differs between districts, and non-levy revenue per student differs between districts. Property tax revenue equals the taxable value of property in a district multiplied by the mill levy. A district with higher taxable value per student can raise the same property tax revenue per student with a lower mill levy. A district with higher non-levy revenue per student can support the same level of spending per student with less revenue from property taxes.

State guaranteed tax base aid (GTBA) limits the effect of low taxable value per student. GTBA provides a subsidy that essentially guarantees a minimum amount of revenue per mill for a school district's BASE general fund levy and certain other mill levies. This places an upper limit on mills that must be levied for the funds where the state provides GTBA. GTBA does not affect districts with high taxable value, and there is no lower limit on mill levies.

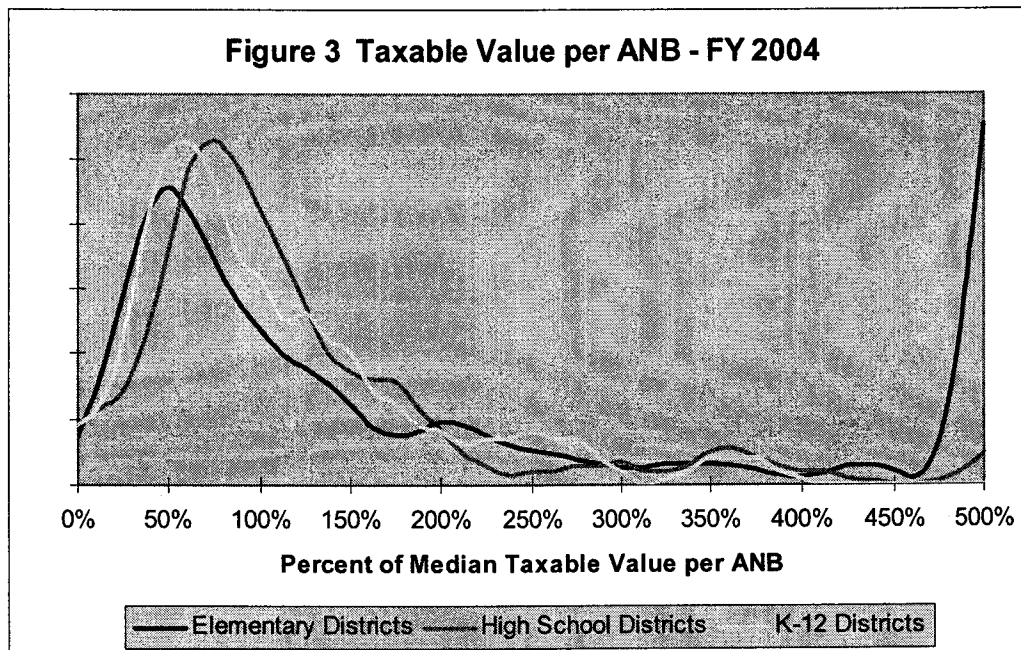
Differences in the Taxable Value of Property

Table 5 shows the highest and lowest taxable value per student (average number belonging or ANB) and the median for each type of school district.

Table 5			
Range of Taxable Value per ANB - FY 2004 (Calendar Year 2003)			
	<u>Elementary Districts</u>	<u>High School Districts</u>	<u>K-12 Districts</u>
# of Districts	271	110	55
Lowest TV/ANB	\$91	\$500	\$411
Median TV/ANB	\$23,158	\$36,263	\$17,910
Highest TV/ANB	\$607,565	\$271,632	\$68,445

The median taxable value per student is about \$23,000 for elementary districts, about \$36,000 for high school districts, and about \$18,000 for K-12 districts. For elementary districts, the lowest taxable value per student is less than \$100 and the highest is more than \$600,000. For high school districts, the lowest taxable value per student is \$500 and the highest is about \$270,000. The difference is not quite as extreme for K-12 districts, with the lowest taxable value per student being about \$400 and the highest about \$68,000.

Figure 3 shows the distribution of taxable value per ANB, as a percent of the median, for the three types of district.



All three distributions have a peak at less than the median and a long right tail of values much higher than the median. The elementary district distribution appears to have a second peak at 500% of the median, but this is because the graph only goes that high. It actually shows that about 10% of elementary districts have taxable value per student more than five times higher than the median.

Table 6 shows measures of concentration and dispersion of taxable value per student.

Table 6 Dispersion of Taxable Value per ANB			
	Elementary Districts	High School Districts	K-12 Districts
2/3 of districts have TV/ANB within this percent of the median	87.0%	55.0%	55.0%
10% of districts have TV/ANB at least this percent lower than the median	58.9%	49.2%	53.5%
10% of districts have TV/ANB at least this percent higherer than the median	427.2%	124.5%	137.4%

All three distributions have significant peaks at less than the median value, but significant numbers of districts are outside the peaks. The distributions of taxable value per student are less concentrated than the distributions of required mills because GTBA limits the mills that must be levied by districts with low taxable value per student. This can be seen by comparing the first row of Table 6 with the first rows of Tables 2 and 4. For high school and K-12 districts, the band containing taxable value per student for two-thirds of districts extends 55% on either side of the median, and for elementary districts, it is 87%. Tables 2 and 4 show that, in all but one case, two-thirds of mill levies are within 45% or less of the median.

All three distributions have a significant number of districts much higher than the median. The top 10% of high school and K-12 districts have taxable value per student more than twice the median, and the top 10% of elementary districts have taxable value per student more than five times the median.

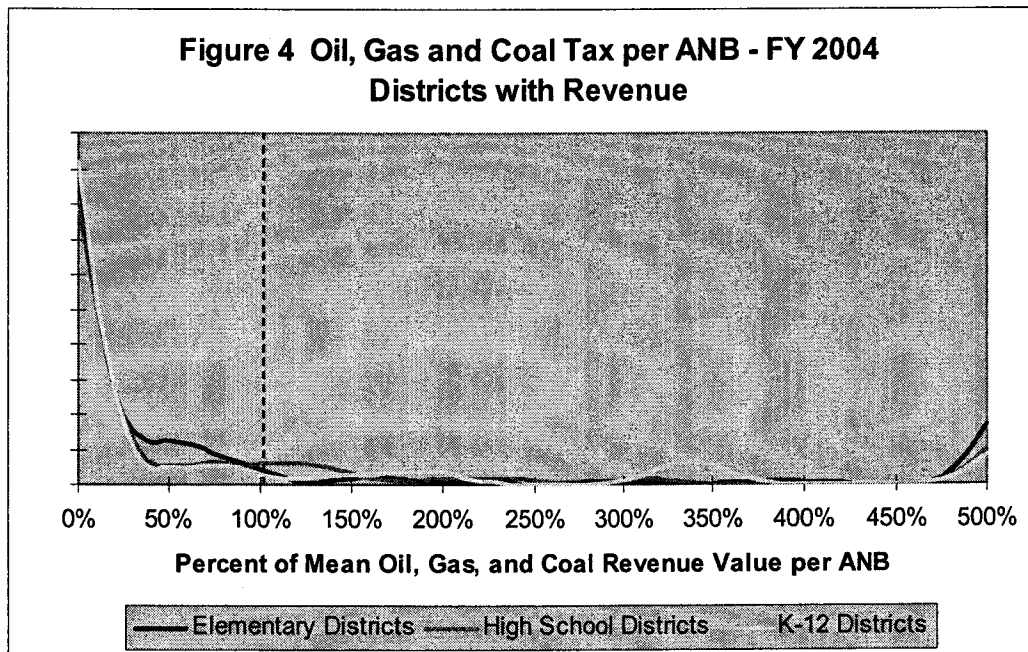
Differences in Non-Levy Revenue

Districts receive a number of types of non-levy revenue. Two significant types of non-levy revenue that vary by school district are the school districts' shares of the oil and gas production tax and the coal gross proceeds tax.

Table 7 shows the lowest and highest amounts of revenue per student from the oil and gas production tax and the coal gross proceeds tax. It also shows the percent of districts with no revenue per student from these taxes and the average revenue per student. (Since the majority of districts receive no revenue from these taxes, the median revenue per student is zero.)

Table 7 Range of Coal, Oil, and Gas Tax per ANB - FY 2004			
	Elementary Districts	High School Districts	K-12 Districts
# of Districts	279	110	55
Lowest \$/ANB	\$0	\$0	\$0
Highest \$/ANB	\$8,619	\$14,019	\$12,572
# with \$0/ANB	60	40	24
% with \$0/ANB	65.6%	63.6%	58.2%
Mean \$/ANB	\$1,124	\$1,235	\$2,451

Within the group of districts that receive oil, gas and coal revenue, the revenue per student is very unevenly distributed. Figure 4 shows the distributions of revenue per student for the three types of districts. Most districts receive less than half the average revenue per student, while a few districts receive several times the average revenue per student.



The maps on the next two pages show the school districts that receive revenue from the oil and gas production tax and the coal gross proceeds tax.

Business Grouping - Classes 1,2,5,7,8,9,12, & 13

Elementary Districts

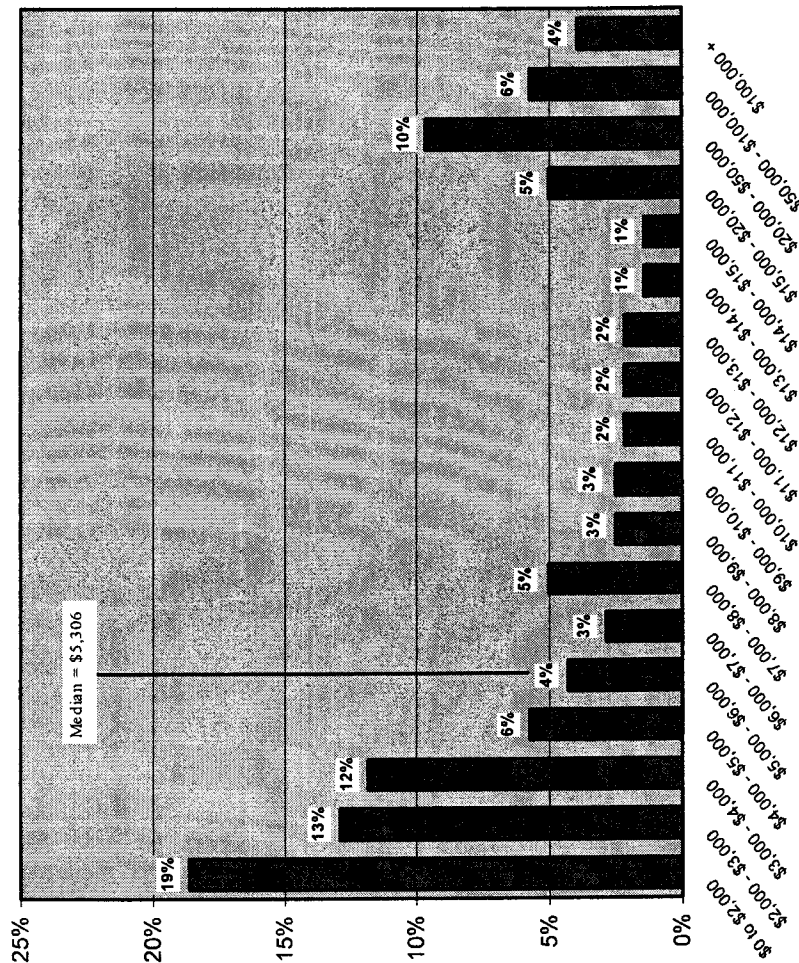
This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

Taxable Value Per ANB Distribution				
% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$2,000	52	18.6%	52	18.6%
\$2,000 - \$3,000	36	12.9%	88	31.5%
\$3,000 - \$4,000	33	11.8%	121	43.4%
\$4,000 - \$5,000	16	5.7%	137	49.1%
\$5,000 - \$6,000	12	4.3%	149	53.4%
\$6,000 - \$7,000	8	2.9%	157	56.3%
\$7,000 - \$8,000	14	5.0%	171	61.3%
\$8,000 - \$9,000	7	2.5%	178	63.8%
\$9,000 - \$10,000	7	2.5%	185	66.3%
\$10,000 - \$11,000	6	2.2%	191	68.5%
\$11,000 - \$12,000	6	2.2%	197	70.6%
\$12,000 - \$13,000	6	2.2%	203	72.8%
\$13,000 - \$14,000	4	1.4%	207	74.2%
\$14,000 - \$15,000	4	1.4%	211	75.6%
\$15,000 - \$20,000	14	5.0%	225	80.6%
\$20,000 - \$50,000	27	9.7%	252	90.3%
\$50,000 - \$100,000	16	5.7%	268	96.1%
\$100,000 +	11	3.9%	279	100.0%

Summary

49.1% of districts have less than \$5,000 of TV per ANB
The median TV per ANB for this group is \$5,307

Elementary School Districts Taxable Value per ANB Fiscal Year 2004



Taxable Value per ANB

For example, 2.9% of school districts have TV per ANB from \$6,000 to \$7,000

Business Grouping - Classes 1,2,5,7,8,9,12, & 13

High School and K-12

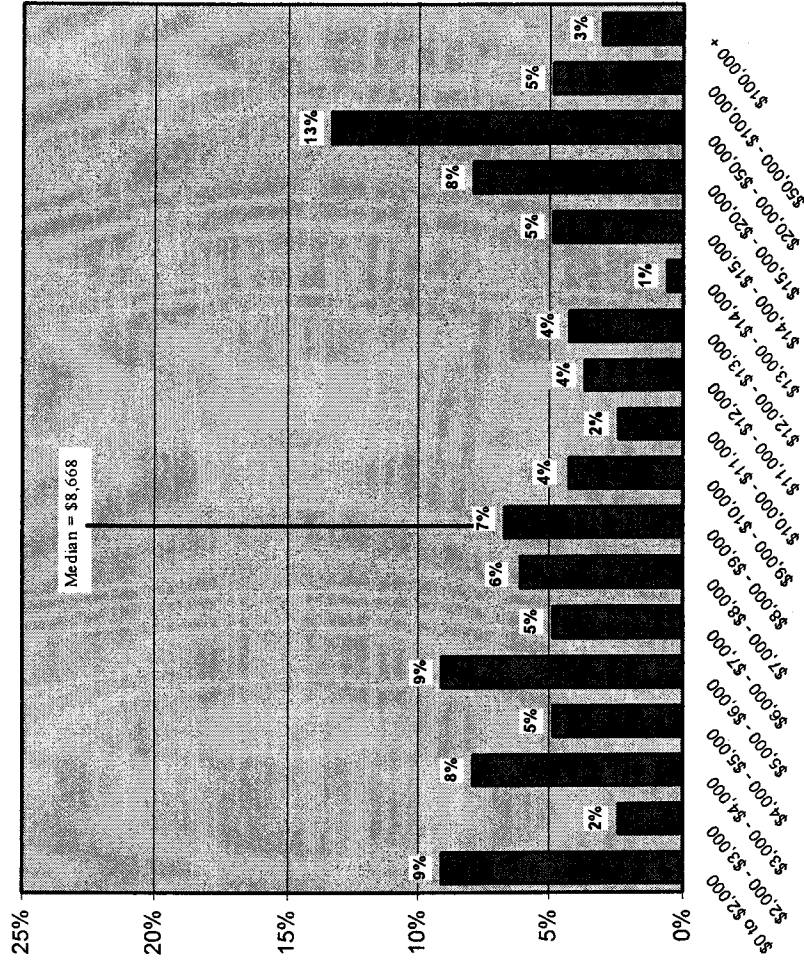
This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

Taxable Value Per ANB Distribution				
% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$2,000	15	9.1%	15	9.1%
\$2,000 - \$3,000	4	2.4%	19	11.5%
\$3,000 - \$4,000	13	7.9%	32	19.4%
\$4,000 - \$5,000	8	4.8%	40	24.2%
\$5,000 - \$6,000	15	9.1%	55	33.3%
\$6,000 - \$7,000	8	4.8%	63	38.2%
\$7,000 - \$8,000	10	6.1%	73	44.2%
\$8,000 - \$9,000	11	6.7%	84	50.9%
\$9,000 - \$10,000	7	4.2%	91	55.2%
\$10,000 - \$11,000	4	2.4%	95	57.6%
\$11,000 - \$12,000	6	3.6%	101	61.2%
\$12,000 - \$13,000	7	4.2%	108	65.5%
\$13,000 - \$14,000	1	0.6%	109	66.1%
\$14,000 - \$15,000	8	4.8%	117	70.9%
\$15,000 - \$20,000	13	7.9%	130	78.8%
\$20,000 - \$50,000	22	13.3%	152	92.1%
\$50,000 - \$100,000	8	4.8%	160	97.0%
\$100,000 +	5	3.0%	165	100.0%

Summary

50.9% of districts have less than \$9,500 of TV per ANB
The median TV per ANB for this group is \$8,668

High School & K-12 School Districts Taxable Value per ANB Fiscal Year 2004



Taxable Value per ANB

For example, 9.1% of school districts have TV per ANB from \$4,500 to \$5,500

A-3

Class 13, Telecommunication & Electric Gen. Property

Elementary Districts

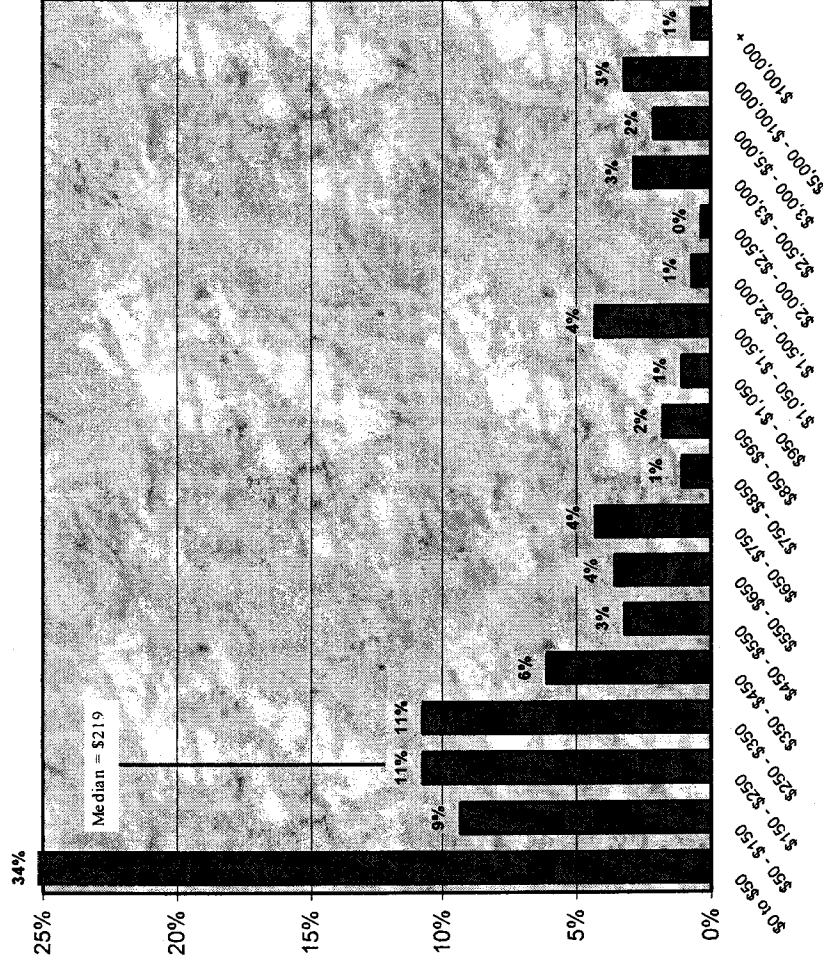
This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

Taxable Value Per ANB Distribution				
% Change Bracket	Districts in Bracket	% in Bracket	Cumulative	
			Number	Percent
\$0 to \$50	94	33.7%	94	33.7%
\$50 - \$150	26	9.3%	120	43.0%
\$150 - \$250	30	10.8%	150	53.8%
\$250 - \$350	30	10.8%	180	64.5%
\$350 - \$450	17	6.1%	197	70.6%
\$450 - \$550	9	3.2%	206	73.8%
\$550 - \$650	10	3.6%	216	77.4%
\$650 - \$750	12	4.3%	228	81.7%
\$750 - \$850	3	1.1%	231	82.8%
\$850 - \$950	5	1.8%	236	84.6%
\$950 - \$1,050	3	1.1%	239	85.7%
\$1,050 - \$1,500	12	4.3%	251	90.0%
\$1,500 - \$2,000	2	0.7%	253	90.7%
\$2,000 - \$2,500	1	0.4%	254	91.0%
\$2,500 - \$3,000	8	2.9%	262	93.9%
\$3,000 - \$5,000	6	2.2%	268	96.1%
\$5,000 - \$100,000	9	3.2%	277	99.3%
\$100,000 +	2	0.7%	279	100.0%

Summary

53.8% of districts have less than \$250 of TV per ANB
The median TV per ANB for this group is \$219

Elementary School Districts Taxable Value per ANB Fiscal Year 2004



Taxable Value per ANB

For example, 9.3% of school districts have TV per ANB from \$50 to \$150

Class 13, Telecommunication & Electric Gen. Property

High School and K-12

This table and chart display the taxable value per ANB.
(School District Taxable Value / Districts ANB)

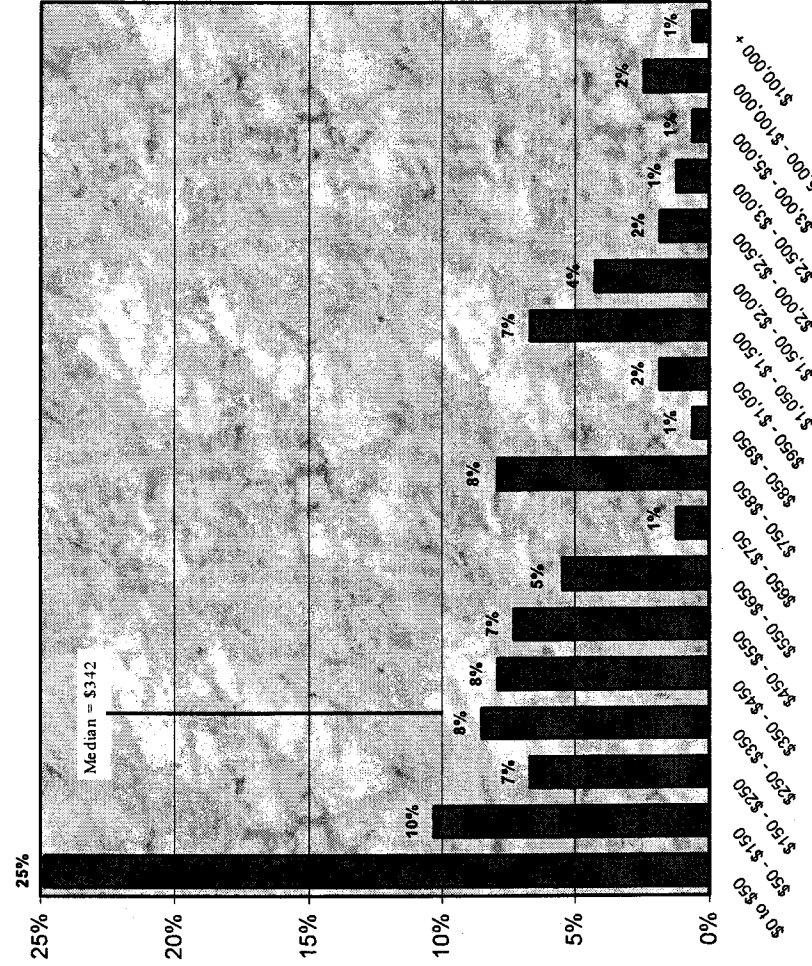
Taxable Value Per ANB Distribution

% Change Bracket	Districts in Bracket	% in Bracket		Cumulative	
		Number	Percent	Number	Percent
\$0 to \$50	41	24.8%	41	24.8%	24.8%
\$50 - \$150	17	10.3%	58	35.2%	35.2%
\$150 - \$250	11	6.7%	69	41.8%	41.8%
\$250 - \$350	14	8.5%	83	50.3%	50.3%
\$350 - \$450	13	7.9%	96	58.2%	58.2%
\$450 - \$550	12	7.3%	108	65.5%	65.5%
\$550 - \$650	9	5.5%	117	70.9%	70.9%
\$650 - \$750	2	1.2%	119	72.1%	72.1%
\$750 - \$850	13	7.9%	132	80.0%	80.0%
\$850 - \$950	1	0.6%	133	80.6%	80.6%
\$950 - \$1,050	3	1.8%	136	82.4%	82.4%
\$1,050 - \$1,500	11	6.7%	147	89.1%	89.1%
\$1,500 - \$2,000	7	4.2%	154	93.3%	93.3%
\$2,000 - \$2,500	3	1.8%	157	95.2%	95.2%
\$2,500 - \$3,000	2	1.2%	159	96.4%	96.4%
\$3,000 - \$5,000	1	0.6%	160	97.0%	97.0%
\$5,000 - \$100,000	4	2.4%	164	99.4%	99.4%
\$100,000 +	1	0.6%	165	100.0%	100.0%

Summary

50.3% of districts have less than \$350 of TV per ANB
The median TV per ANB for this group is \$342

High School & K-12 School Districts Taxable Value per ANB
Fiscal Year 2004



Taxable Value per ANB
For example, 10.3% of school districts have TV per ANB from \$50 to \$150

a percentage of the "true" tax liability) are 18.5 to 18.8 percent for TY 1985, 17.2 to 17.5 percent for TY 1988, and 16.9 to 17.3 percent for TY 1992. The estimated improvement in overall compliance from 1985 to 1988 is due primarily to estimated improvements in the underreporting gap portion of the total. The 1992 figures are projections based on 1988 compliance rates. The small improvement from 1988 to 1992 is due to a change in the composition of income reported between types with relatively low compliance rates and types with relatively high compliance rates.

TABLE 2 Range of Noncompliance Estimates as Percentages of "True" Tax Liability Individual Income Tax Tax Years 1985, 1988, and 1992 (percent)						
Tax Gap Component	TY 1985		TY 1988		TY 1992	
	Low	High	Low	High	Low	High
Nonfiling Gap						
Total	2.6	2.6	2.4	2.4	2.5	2.5
Underreporting Gap						
Underreported Income	11.7	11.9	10.0	10.2	10.4	10.6
Overstated Offsets and Credits	2.6	2.4	2.4	2.4	2.6	2.6
Net Math Errors	-0.1	-0.1	<0.05	<0.05	<0.05	<0.05
Total	14.0	14.3	12.4	12.7	13.0	13.2
Underpayment Gap						
Total	1.9	1.9	2.4	2.4	1.5	1.5
Gross Tax Gap	18.5	18.8	17.2	17.5	16.9	17.3
Voluntarily and Timely Paid	81.5	81.2	82.8	82.5	83.1	82.7
"True" Tax Liability	100.0	100.0	100.0	100.0	100.0	100.0

Note: detail may not add to total due to rounding.

Tax Year	2005	2006	2007	2008	2009
Median Income	21,934	23,553	24,748	25,798	27,134
Credit Amount	285	306	322	335	353
Number of Taxpayers	491,590	503,585	510,664	517,693	524,772
Total Credit Cost: All taxpayers receiving the same credit amount	140,103,150	154,096,948	164,433,709	173,427,299	185,244,631
Total Credit Cost: taxpayers receiving a credit equal to 1.3% of MAGI, up to maximum credit of 1.3% of the median MAGI	104,882,768	115,185,612	122,685,578	129,643,936	138,228,049

Please contact me with further questions or if I have misunderstood your intent with this credit. I can be reached at 444-3528 or at bwagner@mt.gov.

H:\Legislative\07 Session\Information Requests\Responses\Essmann Sales Tax Request\income tax rebate- 2-23-07.doc

WHY TAX REFORM NOW?

Q: If the state has a billion dollar surplus, why do you think the state needs a complex tax reform bill, which includes a sales tax, now?

A: Three reasons. First, some of that surplus can be returned to the taxpayers to show them how large a portion of the property tax reductions would be if the reform was adopted. Those rebates would happen before the vote on the sales tax. That should help reduce skepticism about the reality of the tax cuts.

Second, our state is aging rapidly. People who are living on fixed retirement incomes are harshly squeezed by continually rising property taxes. People are struggling to remain in their homes. They need a property tax cut now.

Third, our economy has shifted away from a resource-based economy, which allowed for the exportation of the tax burden through property taxes on large companies, toward a tourism base where some of the tax burden can be efficiently exported through a sales tax.

Q: Won't this bill result in higher taxes for Montanans?

A: No. This bill will result in a NET TAX CUT for Montana taxpayers by capturing new revenues from the 10 million people that visit our state annually. These revenues will be used to reduce the property taxes that fund our schools, cities, and counties. This bill is about reducing taxes on Montana taxpayers.

SALES TAX DESIGN

Q: What is taxed by the sales tax?

A: This is a broad-based tax on most goods (except the necessities of life) and recreational services commonly used by visitors, such as ski lift tickets and guided raft trips.

Q: Who will pay the sales tax?

A: Those who spend the most, will pay the most. The basic necessities of life for the elderly and lower income are exempt from the sales tax. Exemptions include groceries; medicines and medical care; housing—including rent and utilities; and used clothing.

The tax will be simple, fair, and avoidable.

Q: When would the tax reform and sales tax go into effect? Will there be a vote on it?

A: There is a three-step process:

Property tax rebates come first. In May 2008 and October 2008, Montana resident taxpayers will receive rebate checks equal to the state property taxes (101 mills) they pay on the agricultural, residential and commercial, and forest lands they own. This will demonstrate to the voters the size of a portion of the tax cuts before they vote on the sales tax.

Second, two issues will appear on the November 2008 ballot. The first is a constitutional amendment prohibiting statewide property taxes or fees on agricultural, residential, small business, and forest properties if a statewide sales tax is adopted. The second is a referendum on adoption of the sales tax and tax reform. The sales tax and tax reform will not go into effect unless the constitutional prohibition on statewide property taxes on the 3 named classes of property is passed.

Q: If we're going to get a sales tax, can't we eliminate either the income tax or the property tax completely?

A: Total individual income tax receipts are projected to be \$851 million in 2009. Total property tax collections statewide, including

state, county, city, and local school levies, currently total over \$1 billion. A 4 percent statewide general sales tax is projected to generate net revenues of \$551 million in FY 2010. Unless agreement can be reached between the executive and legislative branches on \$300,000,000 to \$450,000,000 in spending reductions, neither the individual income tax nor property tax can be completely eliminated.

However, sufficient revenue can be generated to permanently eliminate statewide property taxes on ag lands, residential and commercial property, and forest lands. That is the bulk of property on which Montana residents pay property taxes.

Q: Couldn't we eliminate all property taxes just on homes?

A: No. While there would be sufficient money, several constitutional restrictions in both the Montana and U.S. Constitutions (i.e.: equitable system of taxation and equal protection clauses) would prevent singling out just that group.

Also, even if it were legally possible, it would create a system where homeowners could vote to vastly increase the size of government by passing taxes they wouldn't have to pay. That is bad tax policy.

SALES TAX IMPACT AND REGRESSIVITY ISSUES

Q: Isn't a sales tax regressive, that is, hardest on those with lower incomes?

A: No, not if you exempt from the tax the necessities of life and incorporate mitigating measures. This bill exempts housing, including rent and utilities, groceries, medicine and medical care, and used clothing. There are two mitigating measures. The first is a refund of sales taxes paid by households earning less than the median income which is projected to be up to \$353. That refund will take place on the income tax, so it will be confined to resident taxpayers. The second mitigating measure is an earned income tax credit for lower wage earners of 15% of the income tax credit refundable on the federal return.

Q: Won't a sales tax have a negative impact on the state by discouraging the visitors who come here to shop or recreate because we don't have a sales tax?

A: No, because our statewide sales tax is constitutionally capped at 4% and that is lower than the sales taxes in all the states with which we compete. Here is a comparative chart:

<u>State</u>	<u>State Rate</u>	<u>Max Local Rate</u>	<u>Max Combined</u>
Idaho	5	3	8
Wyoming	4	2	6
South Dakota	4	2	6
North Dakota	5	2.5	7.5
Colorado	2.9	7	9.9
Utah	4.75	2.25	7
New Mexico	5	2.25	7.25
Arizona	5.6	4.5	10.1

In summary, in our region, these sales taxes are from 50% to 150% higher than our 4% rate, which is capped.

STATEWIDE SCHOOL EQUALIZATION DISTRICT (SSED)

Q: What is the Statewide School Equalization District (SSED)?

A: It is a separate new taxation district for school purposes only. All taxable property in classes 1, 2, 5, 7, 8, 9, 12, 13, and 14 (let's call them the industrial and business equipment classes) will be removed from the local school tax bases and placed in a single statewide district subject to a single statewide school mill levy. Classes 3, 4, and 10 (Ag lands, residence and commercial property, and forest lands) will remain in the local school district tax base.

Q: Will moving the industrial and business equipment classes to a statewide school district have an impact on the tax base of local governments?

A: No. The move will only occur for school taxation purposes. City and county tax bases will remain unchanged.

Q: Why move these industrial and business equipment classes out of the local school districts and into a statewide district?

A: Two reasons. First, placing them into a separate taxing jurisdiction will allow property tax relief in the form of permanent elimination of the 101 statewide mills to be focused on the taxpayers who own property in classes 3, 4, and 10, which remain in the local school districts.

Second, it will contribute greatly to the equalization of school revenues by decreasing the variation in the value of a mill among the school districts. Multiple studies performed for the 2005 Quality Schools Interim Committee demonstrated that there is wide disparity in the distribution of industrial and business property amongst the school districts. Removing that basis for disparity will be a secondary achievement to creating a method to focus tax relief on the owners of ag, residential and commercial, and forest lands.

Q: What would the mill levy be on the SSED?

A: A revenue neutral mill levy (i.e.: generating the same tax dollars as the total of current 101 statewide mills and local mills) was calculated to be 233 mills in FY 2010, the first year of full implementation.

Q: Won't removing these industrial and business equipment classes have an impact on the local school districts' ability to levy funds for school construction and improvement projects?

A: Yes, that is why 7% of the funds flowing to the Equalization Fund are set aside for a School Facilities Account. If the voters decide to adopt this Tax Reform Plan, the 2009 Legislature will have the opportunity to pass legislation to provide how local effort should be matched with these state funds.

LOCAL GOVERNMENT REVENUE SHARING

Q: Will some of the statewide sales tax revenues be shared with cities and counties, and, if so, how much?

A: Yes, 12.5 percent of the revenues will go to local governments. That is, of the 4% sales tax, 3.5% will go to the state and .5% will go to local governments.

Q: On what basis will the revenue be shared?

A: Of the total revenue collected for local governments, 50 percent will be distributed back to the jurisdiction where it was collected and 50 percent will be distributed based upon population. Every local government not now levying a resort tax will receive funds.

Q: What if a resort community already has a local option resort tax?

A: That resort tax may remain in place, but the community's or area's share of the revenue sharing will revert to the state and go into the School Adequacy and Equalization Fund.

Q: Will the cities and towns be required to use some of the money to reduce local government property taxes?

A: Yes. After using some of their share to offset for the loss of the first \$150,000 in Class 8 Business Equipment Tax Base and to make the TIFDs whole, local governments will be required to use 25% of the net revenues to reduce property taxes. Smaller jurisdictions, where the 75% amounts to less than \$50,000, can spend it according to a plan approved by the city council or county commission. Larger jurisdictions receiving more than \$50,000 can spend the money to retire general debt, for capital projects or equipment, or by a plan approved by their voters.

**LC 1054 - Sales Tax Bill - Impact on Mills of Raising Direct State Aid Percent to 80
%, Eliminating HB 124 Block Grants, Eliminating Countywide School Accounts,
Eliminating Application of 95 mills to Classes 3,4,10, Eliminating the 6 Mill
University Levy, Restricting the Tax Base for School Districts to Classes 3,4,10 and
Applying 233 Mills to Industrial and Business Equipment Property**

02/27/07

Statewide Median and Totals

307.01 (164.98) \$ (491.63)

comb LE	Co Name	ELLE Name	HSLE Name	FY 2007 Taxable Value	All School Mills + 101 mills -FY07	Mill Impact - DSA to 80%, Eliminate HB 124 Block Grants, etc	Impact of Mill Reduction on Property Taxes for \$150,000 Home (Taxable Value = \$2,980)
00030006	Beaverhead	Grant Elem	Beaverhead	746,608	336.58	(180.55)	(538)
00050006	Beaverhead	Dillon Elem	Beaverhead	11,044,480	395.27	(161.25)	(481)
00070006	Beaverhead	Wise River	Beaverhead	536,462	332.87	(190.29)	(567)
00070237	Beaverhead	Wise River	Anaconda H	227,115	295.79	(205.00)	(611)
00090009	Beaverhead	Lima K-12	Lima K-12 Sc	1,588,552	334.71	(211.83)	(631)
00100006	Beaverhead	Wisdom Ele	Beaverhead	897,580	322.93	(182.91)	(545)
00100237	Beaverhead	Wisdom Ele	Anaconda H	23,935	285.85	(197.63)	(589)
00120006	Beaverhead	Polaris Ele	Beaverhead	605,156	298.76	(167.08)	(498)
00140006	Beaverhead	Jackson Ele	Beaverhead	578,764	345.14	(185.58)	(553)
00150006	Beaverhead	Reichle Ele	Beaverhead	317,736	400.95	(156.59)	(467)
00201189	Big Horn	Spring Cree	Hardin H S	6,586,771	152.79	(126.91)	(378)
00211214	Big Horn	Pryor Elem	Plenty Coups	606,239	245.06	(149.49)	(445)
00231189	Big Horn	Hardin Ele	Hardin H S	10,842,639	310.00	(92.33)	(275)
00231230	Big Horn	Hardin Ele	Lame Deer H	241,554	306.93	(114.02)	(340)
00251190	Big Horn	Lodge Gras	Lodge Grass	1,293,786	310.39	(94.01)	(280)
00261190	Big Horn	Wyola Ele	Lodge Grass	712,882	371.60	(65.65)	(196)
00280029	Blaine	Chinook Ele	Chinook H S	3,758,232	302.86	(182.78)	(545)
00300031	Blaine	Harlem Ele	Harlem H S	2,092,510	256.69	(200.22)	(597)
00300045	Blaine	Harlem Ele	Turner H S	261,229	322.01	(197.70)	(589)
00320031	Blaine	Cleveland	Harlem H S	768,424	189.92	(171.25)	(510)
00340029	Blaine	Zurich Ele	Chinook H S	1,469,784	182.68	(140.06)	(417)
00340031	Blaine	Zurich Ele	Harlem H S	64,019	197.88	(161.44)	(481)

00440031	Blaine	Turner Elem	Harlem H S	57,208	292.72	(213.81)	(637)
00440045	Blaine	Turner Elem	Turner H S	1,201,567	358.04	(211.29)	(630)
00480029	Blaine	Bear Paw E	Chinook H S	2,256,712	170.43	(146.12)	(435)
00550055	Broadwater	Townsend	Townsend K	9,198,117	270.20	(137.23)	(409)
00560057	Carbon	Red Lodge	Red Lodge H	10,238,142	314.30	(193.30)	(576)
00590059	Carbon	Bridger K-1	Bridger K-12	5,803,354	240.10	(63.12)	(188)
00600061	Carbon	Joliet Elem	Joliet H S	2,759,593	365.05	(102.48)	(305)
00690069	Carbon	Roberts K-	Roberts K-12	1,372,203	342.79	(192.69)	(574)
00700061	Carbon	Boyd Elem	Joliet H S	488,170	264.66	(138.41)	(412)
00710072	Carbon	Fromberg E	Fromberg H S	1,108,119	387.48	(84.54)	(252)
00730061	Carbon	Edgar Elem	Joliet H S	1,848,701	224.98	(61.96)	(185)
00730072	Carbon	Edgar Elem	Fromberg H S	1,306,359	247.93	(32.12)	(96)
00760076	Carbon	Belfry K-12	Belfry K-12 S	1,398,328	320.79	(222.13)	(662)
00780097	Carter	Hawks Hon	Carter Count	1,519,516	140.07	(106.00)	(316)
00870097	Carter	Ekalaka Ele	Carter Count	2,991,075	239.49	(97.26)	(290)
00960097	Carter	Alzada Ele	Carter Count	1,281,886	165.30	(85.52)	(255)
00980099	Cascade	Great Falls	Great Falls H	97,329,656	334.91	(187.24)	(558)
01010102	Cascade	Cascade E	Cascade H S	4,533,272	374.53	(184.18)	(549)
01040099	Cascade	Centerville	Great Falls H	10,342	450.35	(184.58)	(550)
01040105	Cascade	Centerville	Centerville H	1,884,168	514.74	(184.38)	(549)
01120099	Cascade	Belt Elem	Great Falls H	2,926,951	325.96	(152.07)	(453)
01120105	Cascade	Belt Elem	Centerville H	37,176	390.35	(151.88)	(453)
01120113	Cascade	Belt Elem	Belt H S	4,508,916	359.71	(140.16)	(418)
01270118	Cascade	Vaughn Ele	Simms H S	1,296,192	482.87	(153.72)	(458)
01310102	Cascade	Ulm Elem	Cascade H S	1,102,264	404.71	(171.59)	(511)
01330134	Chouteau	Fort Benton	Fort Benton H	4,427,339	350.71	(142.25)	(424)
01330146	Chouteau	Fort Benton	Highwood H	199,758	374.79	(161.81)	(482)
01370138	Chouteau	Big Sandy	Big Sandy H	5,582,406	265.11	(128.17)	(382)
01440138	Chouteau	Warrick Ele	Big Sandy H	341,172	190.35	(136.11)	(406)
01450146	Chouteau	Highwood E	Highwood H	1,379,211	437.00	(165.73)	(494)
01450154	Chouteau	Highwood E	Geraldine H S	44,185	364.46	(140.86)	(420)
01530154	Chouteau	Geraldine E	Geraldine H S	5,160,160	244.62	(88.42)	(263)
01590134	Chouteau	Carter Elem	Fort Benton H	1,025,489	244.86	(136.73)	(407)
01610134	Chouteau	Knees Elem	Fort Benton H	1,039,371	246.15	(145.44)	(433)
01710134	Chouteau	Benton Lak	Fort Benton H	793,049	258.57	(144.85)	(432)
01720192	Custer	Miles City E	Custer Count	8,534,471	436.97	(158.33)	(472)
01730192	Custer	Kircher Ele	Custer Count	1,861,685	246.82	(164.73)	(491)
01770192	Custer	Trail Creek	Custer Count	304,516	286.36	(193.70)	(577)
01790192	Custer	Spring Cree	Custer Count	399,956	260.61	(182.78)	(545)
01790706	Custer	Spring Cree	Powder River	140,014	245.45	(199.08)	(593)

01820192	Custer	Cottonwood	Custer Count	540,426	259.87	(178.95)	(533)
01870192	Custer	Kinsey Ele	Custer Count	752,527	308.15	(209.96)	(626)
01890192	Custer	S Y Elem	Custer Count	370,595	235.73	(157.90)	(471)
01940194	Daniels	Scobey K-1	Scobey K-12	#REF!	355.65	(179.39)	(535)
01960196	Daniels	Peerless K-	Peerless K-1	764,496	376.00	(324.49)	(967)
02060207	Dawson	Glendive E	Dawson H S	8,849,212	426.90	(53.80)	(160)
02150228	Dawson	Bloomfield	Richey H S	807,852	295.72	(198.31)	(591)
02160207	Dawson	Lindsay Ele	Dawson H S	1,926,223	263.58	(149.57)	(446)
02270228	Dawson	Richey Ele	Richey H S	1,247,474	366.03	(187.21)	(558)
02270746	Dawson	Richey Ele	Sidney H S	117,391	340.91	(237.86)	(709)
02270748	Dawson	Richey Ele	Savage H S	158,901	281.60	(186.30)	(555)
02270769	Dawson	Richey Ele	Lambert H S	38,616	274.60	(182.39)	(544)
02360237	Deer Lodge	Anaconda	Anaconda H	9,745,341	375.10	(158.67)	(473)
02440244	Fallon	Baker K-12	Baker K-12 S	13,400,636	101.00	(95.72)	(285)
02560256	Fallon	Plevna K-1	Plevna K-12	4,258,341	101.00	(100.89)	(301)
02580259	Fergus	Lewistown	Fergus H S	10,770,058	449.66	(172.51)	(514)
02640282	Fergus	Deerfield E	Denton H S	138,851	287.19	(189.27)	(564)
02680269	Fergus	Grass Rang	Grass Range	1,404,350	277.98	(232.46)	(693)
02720259	Fergus	King Colon	Fergus H S	801,523	297.30	(187.06)	(557)
02730274	Fergus	Moore Ele	Moore H S	3,249,582	310.84	(53.97)	(161)
02800280	Fergus	Roy K-12 S	Roy K-12 Sch	955,695	352.47	(240.66)	(717)
02810282	Fergus	Denton Ele	Denton H S	3,594,396	318.53	(123.23)	(367)
02880259	Fergus	Spring Cree	Fergus H S	81,701	299.89	(189.65)	(565)
02910291	Fergus	Winifred K-	Winifred K-12	1,381,999	381.03	(230.84)	(688)
03070311	Flathead	Deer Park	Flathead H S	1,480,211	369.48	(215.56)	(642)
03080311	Flathead	Fair-Mont-B	Flathead H S	1,878,205	381.34	(197.91)	(590)
03090331	Flathead	Swan River	Bigfork H S	3,964,901	302.25	(216.44)	(645)
03100311	Flathead	Kalispell El	Flathead H S	46,524,081	382.30	(195.30)	(582)
03120313	Flathead	Columbia F	Columbia Fal	23,774,452	360.66	(178.22)	(531)
03160311	Flathead	Creston Ele	Flathead H S	1,960,431	332.97	(200.52)	(598)
03170311	Flathead	Cayuse Pra	Flathead H S	3,924,361	344.52	(210.00)	(626)
03200311	Flathead	Helena Flat	Flathead H S	2,591,530	381.10	(199.86)	(596)
03230311	Flathead	Kila Elem	Flathead H S	2,398,416	359.75	(206.59)	(616)
03240311	Flathead	Smith Valle	Flathead H S	1,915,368	370.78	(208.95)	(623)
03250311	Flathead	Pleasant Va	Flathead H S	424,950	317.98	(199.85)	(596)
03270311	Flathead	Somers Ele	Flathead H S	14,528,086	347.33	(207.15)	(617)
03270331	Flathead	Somers Ele	Bigfork H S	283,519	297.95	(212.17)	(632)
03300331	Flathead	Bigfork Ele	Bigfork H S	21,882,432	254.93	(201.24)	(600)
03340335	Flathead	Whitefish E	Whitefish H S	43,336,916	307.23	(210.79)	(628)
03390311	Flathead	Evergreen	Flathead H S	8,297,972	400.64	(179.14)	(534)

03410311	Flathead	Marion Eler	Flathead H S	4,291,694	318.83	(207.60)	(619)
03420311	Flathead	Olney-Bisse	Flathead H S	622,405	359.18	(193.58)	(577)
03420335	Flathead	Olney-Bisse	Whitefish H S	1,418,934	316.30	(200.50)	(597)
03470348	Gallatin	Manhattan	Manhattan H	5,095,924	416.51	(172.86)	(515)
03470369	Gallatin	Manhattan	Belgrade H S	83,618	399.87	(185.61)	(553)
03500351	Gallatin	Bozeman E	Bozeman H S	97,363,600	324.38	(196.40)	(585)
03500369	Gallatin	Bozeman E	Belgrade H S	4,241	361.74	(196.12)	(584)
03540355	Gallatin	Willow Cree	Willow Creek	1,093,920	340.51	(94.77)	(282)
03540361	Gallatin	Willow Cree	Three Forks	42,053	285.37	(149.89)	(447)
03540454	Gallatin	Willow Cree	Whitehall H S	103,654	288.21	(139.58)	(416)
03570369	Gallatin	Springhill E	Belgrade H S	464,563	310.65	(195.60)	(583)
03590351	Gallatin	Cottonwood	Bozeman H S	438,238	277.82	(211.81)	(631)
03600361	Gallatin	Three Forks	Three Forks	7,505,582	277.58	(177.48)	(529)
03600454	Gallatin	Three Forks	Whitehall H S	167,104	280.42	(167.16)	(498)
03620348	Gallatin	Pass Creek	Manhattan H	282,199	306.03	(198.44)	(591)
03620369	Gallatin	Pass Creek	Belgrade H S	257,461	289.39	(211.18)	(629)
03630351	Gallatin	Monforton I	Bozeman H S	5,632,460	326.98	(187.12)	(558)
03630369	Gallatin	Monforton I	Belgrade H S	3,933	364.34	(186.85)	(557)
03640351	Gallatin	Gallatin Ga	Bozeman H S	3,934,998	345.66	(186.82)	(557)
03660351	Gallatin	Anderson E	Bozeman H S	2,534,800	372.99	(211.81)	(631)
03670351	Gallatin	LaMotte Ele	Bozeman H S	2,110,152	270.47	(203.26)	(606)
03680369	Gallatin	Belgrade E	Belgrade H S	27,652,897	408.28	(193.64)	(577)
03700351	Gallatin	Malmborg E	Bozeman H S	871,333	249.80	(183.78)	(548)
03740374	Gallatin	West Yellow	West Yellows	7,509,773	280.06	(184.30)	(549)
03750351	Gallatin	Ophir Elem	Bozeman H S	16,754,296	251.58	(173.59)	(517)
03760348	Gallatin	Amsterdam	Manhattan H	2,867,714	331.06	(168.73)	(503)
03770378	Garfield	Jordan Eler	Garfield Cou	1,405,858	336.85	(216.41)	(645)
03800378	Garfield	Big Dry Cre	Garfield Cou	421,180	198.16	(172.98)	(515)
03820378	Garfield	Van Norma	Garfield Cou	346,353	220.46	(196.23)	(585)
03850378	Garfield	Pine Grove	Garfield Cou	330,361	231.43	(207.67)	(619)
03860378	Garfield	Kester Eler	Garfield Cou	364,011	221.70	(197.93)	(590)
03870378	Garfield	Cohagen E	Garfield Cou	785,590	202.40	(178.64)	(532)
03920378	Garfield	Sand Sprin	Garfield Cou	513,320	206.57	(182.81)	(545)
03940378	Garfield	Ross Elem	Garfield Cou	79,268	253.31	(229.55)	(684)
04000401	Glacier	Browning E	Browning H S	5,445,373	400.85	(53.92)	(161)
04020403	Glacier	Cut Bank E	Cut Bank H S	12,180,055	288.12	(127.65)	(380)
04040401	Glacier	East Glacie	Browning H S	1,674,998	365.44	-	-
04070407	Golden Valley	Ryegate K-	Ryegate K-12	3,115,346	287.58	(73.38)	(219)
04110411	Golden Valley	Lavina K-12	Lavina K-12 S	1,725,179	447.60	-	-
04160416	Granite	Philipsburg	Philipsburg K	5,224,881	308.65	(155.50)	(463)

04180420	Granite	Hall Elem	Drummond H	970,003	298.99	(131.27)	(391)
04190420	Granite	Drummond	Drummond H	3,137,126	347.62	(48.41)	(144)
04240428	Hill	Davey Elem	Havre H S	280,853	268.07	(134.43)	(401)
04250426	Hill	Box Elder E	Box Elder H S	937,310	428.53	(89.49)	(267)
04270428	Hill	Havre Elem	Havre H S	15,555,431	358.32	(257.71)	(768)
04450428	Hill	Cottonwood	Havre H S	2,424,428	264.29	(187.90)	(560)
04520457	Jefferson	Clancy Elem	Jefferson H S	6,109,494	326.90	(131.18)	(391)
04530454	Jefferson	Whitehall E	Whitehall H S	4,374,110	292.60	(180.34)	(537)
04550457	Jefferson	Basin Elem	Jefferson H S	827,968	244.09	(190.08)	(566)
04560457	Jefferson	Boulder Ele	Jefferson H S	2,841,787	395.70	(69.72)	(208)
04580454	Jefferson	Cardwell E	Whitehall H S	2,783,803	230.02	(139.82)	(417)
04600457	Jefferson	Montana C	Jefferson H S	4,680,220	382.96	(194.30)	(579)
04640464	Judith Basin	Stanford K-	Stanford K-12	3,605,616	285.59	(119.93)	(357)
04690469	Judith Basin	Hobson K-1	Hobson K-12	3,967,751	328.46	(112.94)	(337)
04710473	Judith Basin	Raynesford	Geyser H S	652,629	242.84	(102.38)	(305)
04720473	Judith Basin	Geyser Ele	Geyser H S	1,404,134	375.24	(59.81)	(178)
04740475	Lake	Arlee Elem	Arlee H S	2,233,279	311.10	(205.94)	(614)
04770478	Lake	Polson Elem	Polson H S	26,363,309	329.50	(223.77)	(667)
04810481	Lake	St Ignatius	St Ignatius K	2,530,774	299.41	(229.13)	(683)
04830478	Lake	Valley View	Polson H S	311,089	329.07	(231.82)	(691)
04860331	Lake	Swan Lake	Bigfork H S	1,680,263	216.57	(190.15)	(567)
04870488	Lewis & Clark	Helena Ele	Helena H S	71,645,288	409.25	(167.06)	(498)
04910488	Lewis & Clark	Trinity Elem	Helena H S	2,676,284	313.80	(125.41)	(374)
04920488	Lewis & Clark	East Helen	Helena H S	10,998,222	442.05	(165.93)	(494)
04950488	Lewis & Clark	Wolf Creek	Helena H S	3,100,033	255.73	(151.45)	(451)
04970488	Lewis & Clark	Craig Elem	Helena H S	1,857,497	253.76	(146.44)	(436)
04980503	Lewis & Clark	Auchard Cr	Augusta H S	248,481	254.50	(189.59)	(565)
05020503	Lewis & Clark	Augusta El	Augusta H S	2,565,569	306.97	(165.79)	(494)
05061237	Liberty	Whitlash El	Chester-Jopli	472,194	198.30	(124.22)	(370)
05190520	Lincoln	Troy Elem	Troy H S	4,660,671	328.37	(134.29)	(400)
05220522	Lincoln	Libby K-12	Libby K-12 S	11,456,049	307.57	(186.29)	(555)
05270528	Lincoln	Eureka Ele	Lincoln Coun	7,204,192	322.79	(176.52)	(526)
05290528	Lincoln	Fortine Ele	Lincoln Coun	1,261,023	341.98	(176.29)	(525)
05300520	Lincoln	McCormick	Troy H S	405,874	263.29	(179.67)	(535)
05320520	Lincoln	Sylvanite E	Troy H S	326,928	263.06	(180.25)	(537)
05330520	Lincoln	Yaak Elem	Troy H S	571,415	253.51	(167.23)	(498)
05340528	Lincoln	Trego Elem	Lincoln Coun	1,108,710	296.27	(169.97)	(507)
05360538	Madison	Alder Elem	Sheridan H S	1,128,179	308.03	(123.94)	(369)
05370538	Madison	Sheridan E	Sheridan H S	2,730,003	421.18	(111.83)	(333)
05400540	Madison	Twin Bridge	Twin Bridges	3,852,088	415.25	(40.41)	(120)

05430543	Madison	Harrison K	Harrison K-12	1,936,142	367.89	(90.02)	(268)
05460546	Madison	Ennis K-12	Ennis K-12 S	34,288,954	214.21	(123.99)	(369)
05470548	McCone	Circle Elem	Circle H S	3,794,840	306.28	(207.96)	(620)
05660548	McCone	Vida Elem	Circle H S	2,084,838	265.98	(168.32)	(502)
05680570	Meagher	Lennepe Ele	White Sulphu	1,687,167	207.09	(133.15)	(397)
05690570	Meagher	White Sulph	White Sulphu	4,611,434	297.72	(163.25)	(486)
05740570	Meagher	Ringling Ele	White Sulphu	1,165,702	193.96	(143.82)	(429)
05770577	Mineral	Alberton K-	Alberton K-12	2,516,711	378.96	(119.35)	(356)
05790579	Mineral	Superior K-	Superior K-12	3,616,259	390.81	(107.20)	(319)
05820582	Mineral	St Regis K-	St Regis K-12	3,294,955	353.74	(55.23)	(165)
05830584	Missoula	Missoula E	Missoula H S	98,069,838	381.23	(196.42)	(585)
05860584	Missoula	Hellgate Ele	Missoula H S	25,981,172	375.72	(200.95)	(599)
05880584	Missoula	Lolo Elem	Missoula H S	5,713,123	453.24	(198.57)	(592)
05890584	Missoula	Potomac E	Missoula H S	1,719,764	340.30	(214.45)	(639)
05900584	Missoula	Bonner Ele	Missoula H S	4,168,670	411.87	(167.81)	(500)
05910584	Missoula	Woodman	Missoula H S	884,768	349.35	(197.36)	(588)
05920584	Missoula	DeSmet Ele	Missoula H S	6,045,832	361.36	(178.78)	(533)
05930584	Missoula	Target Ran	Missoula H S	8,409,269	375.09	(203.35)	(606)
05940584	Missoula	Sunset Ele	Missoula H S	909,917	283.38	(200.31)	(597)
05950584	Missoula	Clinton Ele	Missoula H S	3,941,121	359.93	(160.87)	(479)
05960584	Missoula	Swan Valle	Missoula H S	2,331,886	321.90	(204.98)	(611)
05970584	Missoula	Seeley Lak	Missoula H S	6,347,475	350.78	(207.67)	(619)
05990599	Missoula	Frenchtown	Frenchtown H	15,916,737	339.42	(138.31)	(412)
06050606	Musselshell	Roundup E	Roundup H S	5,484,218	391.77	(172.10)	(513)
06070606	Musselshell	Melstone E	Roundup H S	651,680	313.70	(191.97)	(572)
06070608	Musselshell	Melstone E	Melstone H S	775,981	327.83	(236.49)	(705)
06070791	Musselshell	Melstone E	Forsyth H S	593,880	295.84	(216.29)	(645)
06120613	Park	Livingston	Park H S	16,899,891	338.59	(190.47)	(568)
06141191	Park	Gardiner E	Gardiner H S	3,572,856	310.36	(208.39)	(621)
06171191	Park	Cooke City	Gardiner H S	1,110,154	226.88	(184.73)	(551)
06200613	Park	Pine Creek	Park H S	1,356,967	278.28	(209.49)	(624)
06350613	Park	Springdale	Park H S	542,744	250.96	(152.60)	(455)
06350882	Park	Springdale	Sweet Grass	39,808	253.70	(111.14)	(331)
06351228	Park	Springdale	Shields Valle	76,779	291.99	(138.74)	(413)
06420642	Petroleum	Winnett K-	Winnett K-12	1,570,676	310.84	(216.94)	(646)
06470648	Phillips	Dodson Ele	Dodson H S	1,156,421	366.40	(133.06)	(397)
06530648	Phillips	Landusky E	Dodson H S	107,353	231.82	(122.25)	(364)
06590659	Phillips	Malta K-12	Malta K-12 S	5,518,865	420.13	(113.12)	(337)
06630663	Phillips	Whitewater	Whitewater K	3,618,442	238.50	-	-
06710680	Pondera	Dupuyer E	Valier H S	715,618	337.46	(169.67)	(506)

06740675	Pondera	Conrad Ele	Conrad H S	6,493,877	350.23	(205.18)	(611)
06790680	Pondera	Valier Elem	Valier H S	2,487,337	410.26	(144.26)	(430)
06840675	Pondera	Miami Elem	Conrad H S	285,020	251.16	(187.72)	(559)
06920706	Powder River	Biddle Elem	Powder River	391,117	266.90	(220.21)	(656)
07050706	Powder River	Broadus Ele	Powder River	3,081,326	301.96	(238.88)	(712)
07090706	Powder River	South Stac	Powder River	275,869	268.91	(222.48)	(663)
07120713	Powell	Deer Lodge	Powell Count	6,718,818	394.68	(90.02)	(268)
07150713	Powell	Ovando Ele	Powell Count	995,354	291.95	(160.96)	(480)
07170713	Powell	Helmville E	Powell Count	1,008,556	333.01	(156.14)	(465)
07180713	Powell	Garrison Ele	Powell Count	646,424	327.38	(30.78)	(92)
07190713	Powell	Elliston Ele	Powell Count	852,901	308.28	(151.55)	(452)
07200713	Powell	Avon Elem	Powell Count	838,597	297.45	(171.17)	(510)
07210713	Powell	Gold Creek	Powell Count	1,119,325	263.29	(118.50)	(353)
07260726	Prairie	Terry K-12	Terry K-12 S	3,267,062	248.52	(162.25)	(484)
07310731	Ravalli	Corvallis K-	Corvallis K-1	12,018,044	288.45	(213.68)	(637)
07320733	Ravalli	Stevensville	Stevensville	11,893,001	315.14	(201.27)	(600)
07350735	Ravalli	Hamilton K-	Hamilton K-1	16,883,261	329.08	(193.14)	(576)
07380738	Ravalli	Victor K-12	Victor K-12 S	5,588,749	230.86	(201.68)	(601)
07400740	Ravalli	Darby K-12	Darby K-12 S	8,326,220	241.94	(203.46)	(606)
07410733	Ravalli	Lone Rock	Stevensville	3,920,787	314.82	(205.52)	(612)
07430743	Ravalli	Florence-C	Florence-Car	7,797,483	296.32	(208.55)	(621)
07450746	Richland	Sidney Ele	Sidney H S	8,172,701	313.11	(173.52)	(517)
07450748	Richland	Sidney Ele	Savage H S	115,482	253.80	(121.97)	(363)
07470207	Richland	Savage Ele	Dawson H S	93,457	289.37	(161.19)	(480)
07470748	Richland	Savage Ele	Savage H S	1,086,268	210.08	(190.80)	(569)
07490746	Richland	Brorson Ele	Sidney H S	1,551,922	167.35	(155.92)	(465)
07490769	Richland	Brorson Ele	Lambert H S	50,059	101.04	(100.45)	(299)
07500751	Richland	Fairview Ele	Fairview H S	2,182,428	172.33	(128.22)	(382)
07500769	Richland	Fairview Ele	Lambert H S	40,035	144.47	(118.43)	(353)
07540746	Richland	Rau Elem	Sidney H S	799,959	280.28	(211.64)	(631)
07680746	Richland	Lambert Ele	Sidney H S	199,215	167.31	(155.54)	(464)
07680748	Richland	Lambert Ele	Savage H S	435,053	108.00	(103.99)	(310)
07680751	Richland	Lambert Ele	Fairview H S	105,783	128.86	(109.88)	(327)
07680769	Richland	Lambert Ele	Lambert H S	2,278,417	101.00	(100.08)	(298)
07740781	Roosevelt	Frontier Ele	Wolf Point H	3,525,773	357.61	(21.42)	(64)
07750776	Roosevelt	Poplar Ele	Poplar H S	4,436,807	317.58	(44.49)	(133)
07750787	Roosevelt	Poplar Ele	Froid H S	2,071,614	347.96	-	-
07770746	Roosevelt	Culbertson	Sidney H S	167,485	308.67	(130.86)	(390)
07770748	Roosevelt	Culbertson	Savage H S	26,639	249.36	(79.30)	(236)
07770751	Roosevelt	Culbertson	Fairview H S	322,333	270.22	(85.19)	(254)

07770769	Roosevelt	Culbertson	Lambert H S	79,385	242.36	(75.39)	(225)
07770778	Roosevelt	Culbertson	Culbertson H	5,081,308	315.17	-	-
07770783	Roosevelt	Culbertson	Brockton H S	22,701	284.46	(91.95)	(274)
07800781	Roosevelt	Wolf Point	Wolf Point H	3,686,394	365.64	(99.45)	(296)
07820783	Roosevelt	Brockton E	Brockton H S	330,944	282.55	(111.00)	(331)
07850785	Roosevelt	Bainville K-	Bainville K-12	3,001,607	255.21	(137.82)	(411)
07860787	Roosevelt	Froid Elem	Froid H S	1,463,227	371.23	-	-
07891230	Rosebud	Birney Elen	Lame Deer H	287,274	206.91	(198.07)	(590)
07900791	Rosebud	Forsyth Ele	Forsyth H S	4,238,311	326.07	(84.82)	(253)
07921230	Rosebud	Lame Deer	Lame Deer H	97,222	203.37	(203.37)	(606)
07940795	Rosebud	Rosebud E	Rosebud H S	1,882,487	393.60	(62.35)	(186)
07960797	Rosebud	Colstrip Ele	Colstrip H S	83,232,605	162.89	-	-
08000706	Rosebud	Ashland Ele	Powder River	274,077	308.35	(151.45)	(451)
08001230	Rosebud	Ashland Ele	Lame Deer H	476,586	264.94	(154.40)	(460)
08020803	Sanders	Plains Elem	Plains H S	4,219,558	324.76	(207.50)	(618)
08040805	Sanders	Thompson	Thompson Fa	11,961,369	304.52	(62.43)	(186)
08070805	Sanders	Trout Creek	Thompson Fa	150,200	274.43	(52.93)	(158)
08070812	Sanders	Trout Creek	Noxon H S	4,226,790	263.03	(33.80)	(101)
08080803	Sanders	Paradise E	Plains H S	852,321	335.55	(138.62)	(413)
08091206	Sanders	Dixon Elem	Charlo H S	447,322	312.58	(194.21)	(579)
08110812	Sanders	Noxon Elen	Noxon H S	5,721,612	272.01	-	-
08130815	Sanders	Camas Pra	Hot Springs H	428,174	362.54	(141.97)	(423)
08140815	Sanders	Hot Springs	Hot Springs H	1,285,290	419.94	(183.64)	(547)
08190819	Sheridan	Westby K-1	Westby K-12	1,135,376	206.95	(125.07)	(373)
08220822	Sheridan	Medicine La	Medicine Lak	2,105,120	229.91	(138.89)	(414)
08280828	Sheridan	Plentywood	Plentywood H	4,740,900	328.02	(167.73)	(500)
08401212	Silver Bow	Butte Elem	Butte H S	49,918,638	389.49	(56.78)	(169)
08421212	Silver Bow	Ramsay Ele	Butte H S	11,357,108	345.24	(8.92)	(27)
08431212	Silver Bow	Divide Elen	Butte H S	529,340	310.86	(132.41)	(395)
08441212	Silver Bow	Melrose Ele	Butte H S	224,779	379.22	(118.82)	(354)
08460847	Stillwater	Park City E	Park City H S	2,859,799	326.39	(180.77)	(539)
08460849	Stillwater	Park City E	Columbus H	88,472	330.15	(142.92)	(426)
08460859	Stillwater	Park City E	Rapelje H S	18,048	314.41	(128.82)	(384)
08480849	Stillwater	Columbus E	Columbus H	12,594,562	316.89	(89.28)	(266)
08480862	Stillwater	Columbus E	Absarokee H	275,709	307.01	(92.47)	(276)
08500851	Stillwater	Reed Point	Reed Point H	1,217,765	460.08	-	-
08500882	Stillwater	Reed Point	Sweet Grass	211,178	376.35	(41.57)	(124)
08520859	Stillwater	Molt Elem	Rapelje H S	519,861	205.50	(106.83)	(318)
08520979	Stillwater	Molt Elem	Broadview H	226,626	196.79	(97.38)	(290)
08530862	Stillwater	Fishtail Ele	Absarokee H	1,557,710	238.26	(117.88)	(351)

08570862	Stillwater	Nye Elem	Absarokee H	1,159,786	234.35	(129.81)	(387)
08580859	Stillwater	Rapelje Ele	Rapelje H S	3,493,221	263.52	(41.59)	(124)
08610057	Stillwater	Absarokee	Red Lodge H	796,330	302.20	(167.14)	(498)
08610862	Stillwater	Absarokee	Absarokee H	6,211,171	292.06	(120.79)	(360)
08650882	Sweet Grass	Big Timber	Sweet Grass	8,088,006	272.39	(144.07)	(429)
08680882	Sweet Grass	Melville Ele	Sweet Grass	1,359,886	222.33	(137.21)	(409)
08720882	Sweet Grass	Greycliff Ele	Sweet Grass	1,384,693	246.76	(113.58)	(338)
08750882	Sweet Grass	McLeod Ele	Sweet Grass	4,447,142	220.14	(71.91)	(214)
08830884	Teton	Choteau El	Choteau H S	4,773,174	367.86	(213.40)	(636)
08830891	Teton	Choteau El	Fairfield H S	16,402	422.01	(131.37)	(391)
08890884	Teton	Bynum Ele	Choteau H S	468,746	293.38	(210.98)	(629)
08900891	Teton	Fairfield Ele	Fairfield H S	3,126,848	499.86	-	-
08940895	Teton	Power Elen	Power H S	1,297,827	442.35	(135.43)	(404)
08960891	Teton	Golden Rid	Fairfield H S	366,388	432.09	(131.50)	(392)
08980884	Teton	Pendroy Ele	Choteau H S	727,656	275.04	(214.90)	(640)
09000891	Teton	Greenfield	Fairfield H S	694,717	419.72	(113.57)	(338)
09000895	Teton	Greenfield	Power H S	99,239	416.12	(157.17)	(468)
09030903	Toole	Sunburst K	Sunburst K-1	5,834,103	175.54	(123.79)	(369)
09100911	Toole	Shelby Ele	Shelby H S	5,895,193	367.09	(164.55)	(490)
09150911	Toole	Galata Ele	Shelby H S	2,507,709	216.88	(159.98)	(477)
09230923	Treasure	Hysham K-	Hysham K-12	3,674,231	283.43	(75.94)	(226)
09260926	Valley	Glasgow K-	Glasgow K-1	11,571,000	326.39	(60.29)	(180)
09270928	Valley	Frazer Ele	Frazer H S	1,343,062	379.29	-	-
09320933	Valley	Hinsdale El	Hinsdale H S	3,288,793	266.45	(47.43)	(141)
09350935	Valley	Opheim K-	Opheim K-12	3,000,982	309.00	(108.76)	(324)
09370937	Valley	Nashua K-	Nashua K-12	2,105,319	349.07	(119.97)	(358)
09410928	Valley	Lustre Ele	Frazer H S	1,870,902	269.84	(53.97)	(161)
09450946	Wheatland	Harlowton	Harlowton H	6,887,544	253.04	(54.78)	(163)
09470946	Wheatland	Shawmut E	Harlowton H	2,203,541	196.79	(84.98)	(253)
09480274	Wheatland	Judith Gap	Moore H S	406,801	269.89	-	-
09480949	Wheatland	Judith Gap	Judith Gap H	3,131,478	264.88	-	-
09640964	Wibaux	Wibaux K-1	Wibaux K-12	3,168,699	173.63	(134.88)	(402)
09650966	Yellowstone	Billings Ele	Billings H S	152,649,593	353.54	(187.21)	(558)
09670966	Yellowstone	Lockwood	Billings H S	13,971,909	423.76	(58.40)	(174)
09680966	Yellowstone	Blue Creek	Billings H S	3,206,908	349.06	(214.20)	(638)
09690966	Yellowstone	Canyon Cre	Billings H S	2,822,750	413.92	(189.54)	(565)
09700061	Yellowstone	Laurel Ele	Joliet H S	448,786	387.42	(70.96)	(211)
09700971	Yellowstone	Laurel Ele	Laurel H S	20,030,470	406.22	(66.25)	(197)
09720966	Yellowstone	Elder Grove	Billings H S	3,979,780	344.46	(207.83)	(619)
09750975	Yellowstone	Custer K-12	Custer K-12	1,675,269	366.44	(103.49)	(308)

09760966	Yellowstone	Morin Elem	Billings H S	866,198	290.47	(189.82)	(566)
09780979	Yellowstone	Broadview	Broadview H	6,558,316	266.16	(42.60)	(127)
09810966	Yellowstone	Elysian Ele	Billings H S	12,975,806	248.38	(183.67)	(547)
09830983	Yellowstone	Huntley Pro	Huntley Proje	7,615,164	344.37	(152.70)	(455)
09850986	Yellowstone	Shepherd E	Shepherd H S	4,797,462	404.89	(176.61)	(526)
09870986	Yellowstone	Pioneer Ele	Shepherd H S	1,339,245	409.98	(185.72)	(553)
09890966	Yellowstone	Independen	Billings H S	3,102,994	333.80	(214.36)	(639)
11840311	Flathead	West Valley	Flathead H S	4,586,451	369.76	(202.30)	(603)
11930207	Dawson	Deer Creek	Dawson H S	1,917,184	275.34	(149.75)	(446)
11950102	Cascade	Deep Creel	Cascade H S	566,802	271.53	(160.65)	(479)
11960966	Yellowstone	Yellowston	Billings H S	7,695	218.22	(170.86)	(509)
11991200	Lake	Ronan Eler	Ronan H S	7,379,376	368.55	(197.23)	(588)
12030657	Phillips	Saco Elem	Saco H S	3,894,098	128.00	(123.68)	(369)
12030933	Phillips	Saco Elem	Hinsdale H S	600,642	183.24	(87.82)	(262)
12051206	Lake	Charlo Eler	Charlo H S	1,450,022	341.23	(201.68)	(601)
12071229	Hill	Rocky Boy	Rocky Boy H	76,027	1,340.34	-	-
12110478	Lake	Upper Wes	Polson H S	5,185,999	226.16	(195.54)	(583)
12131213	Blaine	Hays-Lodge	Hays-Lodge	117,664	236.28	(236.28)	(704)
12150613	Park	Arrowhead	Park H S	5,437,711	278.06	(209.95)	(626)
12160031	Blaine	North Harle	Harlem H S	100,591	185.63	(167.50)	(499)
12170428	Hill	Gildford Co	Havre H S	1,330	289.49	(244.94)	(730)
12171234	Hill	Gildford Co	North Star H S	222,640	280.53	(184.04)	(548)
12180269	Fergus	Ayers Elem	Grass Range	105,039	259.37	(236.06)	(703)
12211221	Lewis & Clark	Lincoln K-1	Lincoln K-12	2,598,493	289.15	(219.17)	(653)
12220403	Glacier	Mountain V	Cut Bank H S	104,675	254.57	(186.41)	(555)
12230313	Flathead	West Glaci	Columbia Fa	2,944,484	258.82	(151.33)	(451)
12241237	Liberty	Liberty Eler	Chester-Jopli	122,548	274.55	(201.24)	(600)
12250118	Cascade	Sun River V	Simms H S	2,566,702	468.56	(177.49)	(529)
12261226	Pondera	Heart Butte	Heart Butte K	46,708	230.54	(230.54)	(687)
12270351	Park	Shields Val	Bozeman H S	688,400	325.29	(196.96)	(587)
12271228	Park	Shields Val	Shields Valle	4,115,391	362.96	(183.36)	(546)
12310057	Carbon	Luther Elen	Red Lodge H	1,138,310	299.30	(201.91)	(602)
12320192	Custer	Twin Buttes	Custer Count	284,420	236.29	(158.18)	(471)
12320378	Custer	Twin Buttes	Garfield Cou	492,386	199.86	(175.82)	(524)
12320795	Custer	Twin Buttes	Rosebud H S	564,573	270.67	(119.63)	(356)
12331234	Hill	North Star	North Star H S	7,185,904	280.24	(125.25)	(373)
12351235	Teton	Dutton/Brad	Dutton/Brady	4,797,478	309.25	(184.93)	(551)
12361237	Liberty	Chester-Jo	Chester-Jopli	7,830,069	274.60	(148.02)	(441)
12380192	Custer	S H Elem	Custer Count	1,239,038	242.81	(164.98)	(492)